

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF NEW YORK

SECURITIES AND EXCHANGE COMMISSION,

Plaintiff,

v.

CKB168 HOLDINGS LTD., ET AL.,

Defendants,

- AND -

ROSANNA LS INC., ET AL.,

Relief Defendants.

CIVIL ACTION NO.
1:13-cv-05584-RRM-RLM

**DECLARATION OF SUZAN JO IN SUPPORT OF
DUANE MORRIS LLP'S MOTION TO WITHDRAW AS COUNSEL**

I, SUZAN JO, pursuant to 28 U.S.C. §1746, declare as follows:

1. I am a member in good standing of the bar of the State of New York and of this Court, and am a partner of the law firm of Duane Morris LLP, 1540 Broadway, New York, New York 10036, attorneys of record for Hung Wai ("Howard") Shern, Rui Ling ("Florence") Leung, CKB168 Holdings, Ltd., WIN168 Biz Solutions, Ltd., CKB168, Ltd., CKB168 Biz Solutions, Inc., and Cyber Kids Best Education, Ltd. ("Foreign Defendants") in the above-captioned action.

2. I make this declaration in support of Duane Morris LLP's ("Duane Morris") Motion to Withdraw as Counsel for the Foreign Defendants.

3. I am the lead counsel for the Foreign Defendants, and in this capacity have knowledge of the facts and circumstances stated herein.

4. Duane Morris first appeared in this case in March 2014 when it was substituted as counsel of record for Foreign Defendants instead of Thompson Burton PLLC and Heidell, Pittoni, Murphy & Bach LLP (which was acting as local counsel). (D.E. # 14)

5. When Foreign Defendants first contacted Duane Morris for the purpose of representing them in this case, Foreign Defendants told Duane Morris that they sought to change counsel because they wanted New York¹ counsel who was more well-versed in local practice, and expressed concerns about their prior counsel's familiarity with this Court. Accordingly, Duane Morris agreed to accept the representation.

6. By letter dated February 11, 2015, the Foreign Defendants have discharged Duane Morris as their counsel and informed Duane Morris that it no longer has authority to act on behalf of Foreign Defendants. The letter is attached hereto as Exhibit A.

7. Since the Foreign Defendants discharged Duane Morris as counsel, Duane Morris cannot continue to serve as their counsel of record. To our knowledge, the Foreign Defendants have not yet retained substitute counsel and will need some time to procure new counsel.

8. After Duane Morris entered its appearance in this action, difficulties in communications and differences in litigation strategy began to emerge between Duane Morris and the Foreign Defendants. For example, Duane Morris and Foreign Defendants discussed the Foreign Defendants' obligations to comply with discovery and orders of this Court. The Foreign Defendants did not heed Duane Morris' advice, resulting in the Report and Recommendation for sanctions issued by this Court in January, 2015. (D.E. # 214)

9. Communications between Duane Morris and the Foreign Defendants have become increasingly difficult. Because the Foreign Defendants are in Hong Kong, the main

¹ Thompson Burton PLLC is located in Franklin, Tennessee.

mode of communications between Duane Morris and the Foreign Defendants is email. Of late, many emails from Duane Morris to the Foreign Defendants have gone unanswered.

10. On February 5, 2015, Duane Morris, the Foreign Defendants, and the Foreign Defendants' Hong Kong counsel had a telephone conference wherein Duane Morris explained to the Foreign Defendants that Duane Morris could not continue to represent the Foreign Defendants in this manner. The Foreign Defendants agreed that ongoing representation by Duane Morris was not possible and on February 11, sent Duane Morris a letter stating that Duane Morris was no longer authorized to act on their behalf. (Exhibit A)

11. Duane Morris is not asserting a retaining or charging lien against the Foreign Defendants.

12. Accordingly, we respectfully request that the Court enter an Order granting Duane Morris' Motion to Withdraw as Counsel for Foreign Defendants.

Dated: New York, New York
February 12, 2015

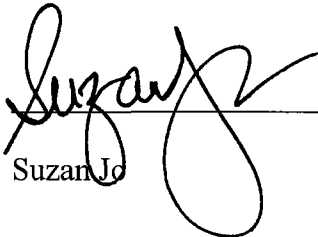

Suzan Jo

EXHIBIT A

Howard Shern
Flat E, 5/F Hilton Tower
96 Granville Road
Tsim Sha Tsui
Hong Kong

Marvin Pickholz, Esq.
Duane Morris LLP
1540 Broadway
New York, NY 10036

February 11, 2015

Re: United States Securities and Exchange Commission v. CKB Holdings, Ltd. et al.

Dear Mr. Pickholz,

By this letter we instruct you that Duane Morris LLP is immediately relieved as counsel for Howard Shern, Florence Leung, CKB Holdings, Ltd., WIN168 Biz Solutions Ltd., CKB168 Ltd., CKB168 Biz Solution, Inc. and Cyber Kids Best Education, Ltd. in connection with the above referenced matter and any other related matters. Please be advised that you are no longer authorized to act on our behalf.

We thank you for your assistance thus far, and we will contact you soon to advise you as to where our files should be transferred.

Sincerely,



Howard Shern



Florence Leung